

**MINUTES OF THE  
SENATE COMMITTEE ON REVENUE AND ECONOMIC DEVELOPMENT**

**Eightieth Session  
May 7, 2019**

The Senate Committee on Revenue and Economic Development was called to order by Chair Marilyn Dondero Loop at 1:50 p.m. on Tuesday, May 7, 2019, in Room 2134 of the Legislative Building, Carson City, Nevada. The meeting was videoconferenced to Room 4412E of the Grant Sawyer State Office Building, 555 East Washington Avenue, Las Vegas, Nevada. [Exhibit A](#) is the Agenda. [Exhibit B](#) is the Attendance Roster. All exhibits are available and on file in the Research Library of the Legislative Counsel Bureau.

**COMMITTEE MEMBERS PRESENT:**

Senator Marilyn Dondero Loop, Chair  
Senator Julia Ratti, Vice Chair  
Senator David R. Parks  
Senator Ben Kieckhefer  
Senator Heidi Seevers Gansert

**GUEST LEGISLATORS PRESENT:**

Assemblyman William McCurdy, Assembly District No. 6  
Assemblywoman Robin L. Titus, Assembly District No. 38

**STAFF MEMBERS PRESENT:**

Russell Guindon, Principal Deputy Fiscal Analyst  
Joe Reel, Deputy Fiscal Analyst  
Bryan Fernley, Committee Counsel  
Barbara Williams, Committee Secretary

**OTHERS PRESENT:**

Randi Thompson, Nevada Firearms Coalition  
Debbie Block, Reno Guns and Range  
Janine Hansen, Nevada Families for Freedom  
Bryan Wachter, Retail Association of Nevada  
Heather Field, Administrative Services Officer, Department of Taxation  
Derek Armstrong, Deputy Director, Governor's Office of Economic Development

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Carlos Fernandez, Las Vegas Metro Chamber of Commerce  
Gina Gavan, Director of Business Development, City of North Las Vegas  
Andy Donahue, Southern Nevada Laborers-Employers Cooperation and  
Education Trust  
Alex Ortiz, Clark County  
Lisa Logsdon, Deputy District Attorney, Clark County  
Lisa Gianoli, Washoe County  
Dagney Stapleton, Nevada Association of Counties

CHAIR DONDERO LOOP:

I will begin by opening the hearing on Assembly Bill (A.B.) 113.

**ASSEMBLY BILL 113**: Revises provisions governing the taxation of certain deliveries and transfers of firearms. (BDR 32-659)

ASSEMBLYWOMAN ROBIN L. TITUS (Assembly District No. 38):

The purpose of A.B. 113 is to clarify that the Department of Taxation shall not consider the delivery or transfer of a firearm from outside the State by a person in the State who is a federal firearms licensee (FFL) to be a sale made by the FFL if the delivery or transfer is made to facilitate the transfer of the firearm from outside the State in compliance with federal law and the payment of the sales price of the firearm is paid to a person other than the FFL.

This bill is not about guns, it is about double taxation. Federal law prohibits a person from transporting into the state of his or her residence a firearm purchased or otherwise obtained by that person from outside the state unless the person is licensed by the Bureau of Alcohol, Firearms and Explosives. There are 781 FFLs in Nevada. Prior to delivering or transferring a firearm to a purchaser, the FFL must conduct the background check required by federal law. Only after the purchaser passes the background check may he or she then take possession of the firearm.

The Department of Taxation has considered the delivery of the firearm in Nevada as a retail sale, and the Nevada retailer must collect and remit sales tax on the purchase of the firearm. The purchaser is forced to pay tax at the time of the original purchase and be taxed again when he or she takes possession. The intent of the bill is to rectify this situation.

To make matters worse, the retail value of the firearm is considered to be a sale and counts toward the FFL's gross receipts. With the passage of the commerce tax, not only is the purchaser paying twice, but the retailer is subject to tax on gross receipts for a sale they did not make.

RANDI THOMPSON (Nevada Firearms Coalition):

This is the third time we have come to the Legislature to rectify this situation. The commerce tax identified this transfer of a firearm as an item the FFL must include in gross receipts. In 2017, the Department of Taxation ruled an in-state transfer is not a taxable event, but it still maintained an out-of-state sale or transfer is a taxable event. Often, the FFL does not know if the transfer is considered in state or out of state. The policy is creating a lot of confusion for store owners and customers.

The fiscal note on the bill is zero, as Taxation cannot calculate the impact. However, the impact to the State would be minimal versus the impact on the hundreds of stores around the State that try to reconcile conflicting policies. This should not be a taxable event; the FFL is merely complying with federal and State law in conducting the background check.

DEBBIE BLOCK (Reno Guns and Range):

You have heard the bottom line about the problem this legislation is trying to address. Nevada requires us to report, as a sale, a transferred firearm that we do not actually sell. We merely facilitate the transfer. The bill should apply to all transfers.

The Internal Revenue Service does not treat this type of transaction as a sale, so the State and federal gross sales do not match. That creates an accounting conflict for the FFL. The procedure in Nevada requires us to inflate our sales. These transactions increase our gross sales. We technically do not sell a transferred item, we simply transfer it. We are just managing the transaction. Now we must report sales we have not made.

We understand the desire to collect tax on these transactions, but our business is disadvantaged by doing so. No other type of business is required to do this. At the very least, we should be able to list these transactions separately from sales. We are not compensated for the additional resources needed to collect tax for the State, but we need to fix the double taxation of nonsales going through our business.

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CHAIR DONDERO LOOP:

How many guns transfer through an average FFL?

ASSEMBLYWOMAN TITUS:

That number would vary quite a bit. Cabela's likely handles hundreds, but a small gun store in my community might only handle a few each month.

Section 1 of A.B. 113 amends chapter 372 of *Nevada Revised Statutes* (NRS), which imposes the sales and use tax. Section 2 of the bill uses the same language to amend chapter 374 of NRS which imposes the Local School Support Tax. The language clarifies that in these out-of-state transactions, the FFL is acting solely as the deliverer.

CHAIR DONDERO LOOP:

Do we know how many guns are delivered to Nevadans from other states?

Ms. BLOCK:

I do not know the number. My establishment processes 10 to 15 each month.

CHAIR DONDERO LOOP:

I assume that guns leave the State going to purchasers in other states. What happens in those circumstances?

ASSEMBLYWOMAN TITUS:

The federal law would still apply. When the FFL sells a firearm, it collects the sales tax on that.

CHAIR DONDERO LOOP:

What if I buy a gun here and pay sales tax here but have it delivered to me in Ohio? What happens then?

Ms. THOMPSON:

With the decision in *South Dakota v. Wayfair, Inc.*, we are now seeing more online retailers paying the sales tax directly to the State. In 2017, the Department issued a ruling that required anyone selling more than \$100,000 of firearms in Nevada to collect and remit to the State. The most likely scenario in which sales tax is not collected is in private transactions between individuals.

CHAIR DONDERO LOOP:

How many states have this problem?

MS. THOMPSON:

All of them. The background check is federally mandated, so guns have to go to FFLs in all states. I cannot speak to how other states have dealt with the question.

ASSEMBLYWOMAN TITUS:

We do not have the information regarding how other states handle the sales tax issue. Guns being shipped to any other state must be sent to an FFL.

CHAIR DONDERO LOOP:

That information would be good to know. Are we the first state to try to solve this problem?

SENATOR RATTI:

How can we ensure that clean lines are drawn between true taxable sales for a dealer and the transactions you are proposing to make nontaxable?

ASSEMBLYWOMAN TITUS:

The bill does not change the way sales tax is collected on firearms sold by an FFL in Nevada. The problem lies in purchasing a gun from a private dealer in another state. That gun has to go to an FFL, and the buyer can choose where it goes. That is the separate set of books we are discussing. When the gun is shipped, the Nevada FFL has to do the background check. It has to know what you paid for the gun and collect sales tax for it. That is where the double taxation occurs.

SENATOR RATTI:

My concern comes from reading the bill. How do we prevent an FFL from saying all the transactions that occur are simply facilitations of a sale or transfer and therefore not taxable? Tax lawyers are creative in avoiding taxes. Where is the protection?

MS. BLOCK:

If we collect money for any item, gun or otherwise, we are obligated to collect sales tax.

SENATOR RATTI:

For the transactions covered in the bill, no money changes hands. Is that correct?

MS. BLOCK:

For the transfer of a firearm, we do not collect a penny for the sale of that firearm.

SENATOR RATTI:

Do you collect a fee?

MS. BLOCK:

Yes, we do.

SENATOR RATTI:

This is my concern. For example, you have a gun that retails for \$100 with a \$10 fee. What prevents an FFL from calling it a \$110 fee with no sales tax due? I am suggesting that down the line, creative retailers may change the purchase price into an FFL fee and not collect sales tax.

ASSEMBLYWOMAN TITUS:

The bill only pertains to firearms coming from a seller outside of the State. The FFL is only acting as an intermediary performing the background check. The gun will not arrive until the purchaser has bought and paid for it.

SENATOR RATTI:

But there is a transaction—the collection of a fee for the background check.

MS. BLOCK:

The fee of \$25 for a background check is mandated and charged by the Department of Public Safety. Many stores also charge a processing fee.

SENATOR RATTI:

I will stop asking questions, but I have been around long enough to know that people can get creative when it comes to tax avoidance. I am not seeing where in the bill it prevents a scenario such as I have described.

MS. THOMPSON:

This is not tax avoidance. The sales tax is being collected by the entity that sells the gun. The problem arises because the Nevada FFL has to collect sales tax again. There is an inherent conflict: in-state transfers are not a taxable event but out-of-state transfers are. The bill clarifies what we consider inconsistent policies the Department has implemented.

CHAIR DONDERO LOOP:

If we are collecting tax now and the bill stops that, why is there no fiscal impact for the bill?

BRYAN FERNLEY (Committee Counsel):

In 2015, the Department of Taxation issued a ruling stating when a FFL facilitates a transfer of a firearm purchased by someone in this State from someone in another state, the FFL is deemed to have made that sale. The FFL would then be required to collect sales tax. In 2017, the Department issued another ruling applying to private party transfers between in-state residents. The Department ruled that such a transaction would not be deemed a sale by the FFL.

JANINE HANSEN (Nevada Families for Freedom):

This is a reasonable bill. The State should not double-tax an item, and that is what is happening right now. There is no other commodity on which we approve double taxation. It is not sensible and it needs to be fixed.

BRYAN WACHTER (Retail Association of Nevada):

We are in support of A.B. 113. We are looking for parity on these sales that are not actually sales. To Senator Ratti's concern about tax avoidance, it would already be illegal to attempt that. During an audit, it would be easy to see if a retailer were attempting to do anything of the sort. This is a tax paid by the consumer, and the business would not derive a benefit from avoiding it.

Absent the background check requirement, the government would not be involved in these purchases. Because the product has to be brought to specific locations, there is an avenue to tax the product. On any other product you might bring in from out of state not purchased from a retailer, you would not pay a sales tax. Hopefully, A.B. 445 will pass and you would not capture that.

**ASSEMBLY BILL 445**: Revises provisions governing sales and use taxes.  
(BDR 32-797)

To your question on someone in another state who has paid the tax, he or she should be able to file a use tax form and get a refund. An event, in this case the background check, being forced due to government regulations should not be an opportunity to double-tax.

SENATOR RATTI:

The *South Dakota* decision is exciting. These rules were put in place when we saw a great deal of tax avoidance on online sales. In a brick-and-mortar firearm dealer, the purchase of a gun is a transaction easily trackable by the Department. With online sales, many were not paying the sales tax as part of the transaction. Is that what this is really about?

MR. WACHTER:

To some extent, that is true. Absent the nexus of the FFL, there was no real way to control or go after that sales tax. The Department was overzealous in its ruling, eager to capture tax it felt the State was entitled to.

HEATHER FIELD (Administrative Services Officer, Department of Taxation):

To clarify, the zero fiscal impact of the bill reported by the Department was because it is difficult to determine, not necessarily that there is not one.

SENATOR RATTI:

Can you provide any insight into the process the Department used to arrive at the decision to treat in-state transfers differently than out-of-state transfers?

MS. FIELD:

I will get back to you with an answer.

MR. FERNLEY:

The Department drew a distinction between how involved the FFL was in those two types of transactions. If the Department can offer more detail, that could be helpful.

ASSEMBLYWOMAN TITUS:

Thank you for the excellent questions—this is the third time this bill has come around, and no one has ever asked what other states do. To clarify about



in-state transfers, the FFL still has to take possession of the firearm and hold it until the background check is complete.

When somebody buys something from Amazon and FedEx delivers the package, FedEx is not responsible for collecting sales tax on that purchase. What makes this situation unique is the federal requirement that a background check be done.

CHAIR DONDERO LOOP:

I will close the hearing on A.B. 113 and open the hearing on A.B. 385.

**ASSEMBLY BILL 385 (1st Reprint)**: Revises provisions governing the Southern Nevada Enterprise Community Board. (BDR 18-865)

ASSEMBLYMAN WILLIAM MCCURDY (Assembly District No. 6):

I am pleased to present A.B. 385 for your consideration today. This bill revises provisions governing the Southern Nevada Enterprise Community Board.

In 1994, President Bill Clinton designated 9 census tracts in the urban core of Las Vegas Valley as an Enterprise Community. These are blighted, low-income areas in dire need of economic development. The target areas include West Las Vegas, East Las Vegas, Meadows Village and North Las Vegas. The designation was accompanied by an award of \$2.95 million in Title XX funds to be used for projects in the Enterprise Community.

The Southern Nevada Enterprise Community involves a partnership among the cities of Las Vegas and North Las Vegas along with Clark County working together to harness resources from the public, private and nonprofit sectors to provide programs, services and facilities to the target areas. Cooperation between emerging industries, local governments and communities serves as an important means to revitalize neighborhoods economically and creates opportunities for workforce development available in communities.

The area this bill seeks to address is solidly in my district. This is an area known as Historic Moulin Rouge, one of the first integrated hotels and casinos in Nevada. Back then, African Americans were not allowed in casinos except as performers, and then they were required to use the back door. Most of the African Americans who came to Las Vegas had to stay in Assembly District 6. Since that time, there has been little to no economic development. The area has

seen little change with the exception of a few fast-food restaurants. As you know, the lack of healthy options or a grocery store leads to a recipe for an unhealthy lifestyle. Today, we have the opportunity to change that.

I will provide a brief section-by-section summary of A.B. 385 as it stands.

Section 1.3 of the bill requires the Executive Director of the Office of Economic Development to meet with the Southern Nevada Enterprise Community Board at least once per calendar quarter. At the meeting, they will discuss ways to develop the economy within the community and surrounding areas. This will include projects within the community and surrounding areas that may be eligible to obtain an abatement, partial abatement, or exemption from taxes or any other incentive for economic development offered by the Office. Lastly, they will discuss strategies to encourage businesses to locate in the community and its surrounding areas.

Section 1.7 of A.B. 385 authorizes the Southern Nevada Enterprise Community Board to recommend projects for incentives to be provided by the Office with available resources and for legislative action governing economic development incentives that would enable incentives provided to businesses within the Community and surrounding areas.

My intent is to work closely with the Governor's Office of Economic Development. I urge your support of A.B. 385.

SENATOR SEEVERS GANSERT:

Originally, the bill established tax credits. It appears now it establishes collaboration and cooperation. I appreciate the intent of the bill. It is unfortunate you need legislation to promote collaboration and cooperation between agencies.

SENATOR RATTI:

Is the Southern Nevada Enterprise Community the only one in Nevada? Do we have others? What are the powers of an Enterprise Community?

ASSEMBLYMAN MCCURDY:

Yes, Southern Nevada Enterprise Community is the only one in the State.

DEREK ARMSTRONG (Deputy Director, Governor's Office of Economic Development):

This was the only area in the State thus designated. Assemblywoman Dina Neal was named as the chair of an Interim committee to study the Southern Nevada Enterprise Community Board. I have no further information.

SENATOR PARKS:

I remember when the census tracts were drawn up. In the 25 years since these tracts were identified, districts have been realigned twice. I wonder how much variation there has been since then and how they mesh with the federal districts.

MR. ARMSTRONG:

The Governor's Office is in support of the bill. We have worked with the Southern Nevada Enterprise Community on developing strategies for the area. We do not need legislation to do this, but we encourage whatever collaboration we can.

CARLOS FERNANDEZ (Las Vegas Metro Chamber of Commerce):

We are in support of A.B. 385. There is opportunity here to improve southern Nevada.

GINA GAVAN (Director of Business Development, City of North Las Vegas):

We are in full support of the bill as amended. The bill ensures that investment in job creation and entrepreneurship will take place in these areas of opportunity. These census tracts are also layered into our Opportunity Zones.

ANDY DONAHUE (Southern Nevada Laborers-Employers Cooperation and Education Trust):

We are in support of the bill. It is an opportunity to collaborate and listen to neighbors as we continue to revitalize the entire region.

ASSEMBLYMAN MCCURDY:

This bill is important to me. It will go a long way to let folks know they are being heard.

CHAIR DONDERO LOOP:

I will close the hearing on A.B. 385 and open the hearing on A.B. 79.

**ASSEMBLY BILL 79 (1st Reprint)**: Revises provisions governing the collection of delinquent property taxes. (BDR 32-490)

ALEX ORTIZ (Clark County):

Clark County is proposing enabling and permissive legislation to the delinquent tax sale process in NRS 361 in order to address abandoned and vacant property in our State so that it does not become a nuisance or squatter problem in our respective neighborhoods. This legislation allows the county treasurers in the State flexibility in collecting taxes for properties abandoned by the property owners. These properties are falling into a state of disrepair and, therefore, accruing additional fines, for things such as nuisance abatements, and sewer and water liens. These liens on the property can amount to more than the property is worth, thereby making it difficult for the county to sell the property at a tax sale. This bill proposes to shorten the redemption period, which is the period of time in which a property owner can pay the back taxes to prevent the property from being sold at auction, from three years to two years for properties which meet the definition of abandoned in the bill.

A property must be delinquent for three years before the property is eligible for the county treasurer to sell the property at a public auction. The proposed changes in A.B. 79 reduces this to two years. If the county treasurer elects to use this expedited process, the county treasurer must first have a reasonable belief that a property with delinquent taxes is abandoned. This is determined by returned mail or various complaints about the property received by the municipality. Having reached that conclusion, the county treasurer or designee will inspect the property to determine by a preponderance of the evidence standard whether the abandonment criteria in the bill is met. In Clark County, the designee is likely to be our code enforcement division.

If after that inspection the county treasurer determines the property is abandoned, notice is sent to the owner by certified mail, published in the newspaper and on our website, and posted on the property. The property owner then has 30 days to dispute the abandoned determination. If the property owner fails to respond to the notice, the property is determined to be abandoned. The county treasurer then submits an affidavit to the clerk of the board of county commissioners setting forth the facts that support the abandoned determination. Thereafter, a tax certificate is issued authorizing the county treasurer to hold the abandoned property, subject to the redemption, for one year.

Section 1, subsection 6 lists the set of criteria used to determine a property is deemed abandoned. The standard for determining whether this criteria is met is preponderance of the evidence, which means that more likely than not, the conditions exist. This criteria is similar to the language in NRS 107.0795, subsection 1, paragraph (b), subparagraphs (3) and (7) that allow mortgage companies to foreclose quicker on abandoned residential properties. *Nevada Revised Statutes* 107.0795 was added during the 2013 Legislative Session. Once a property is deemed abandoned and the applicable notices have been given, the property is eligible for sale, subject to board of county commissioner's approval, and the property is auctioned at a public sale.

Section 5 of the bill shortens the notice provided of the upcoming auction from 90 days before the sale for nonabandoned properties to 45 days before the sale for abandoned properties. This expedited process will allow the county treasurers the flexibility to auction these properties faster and get the properties rehabilitated by the current or new owner, if he or she pays the back taxes.

The rest of the bill makes conforming changes to reflect the difference between properties deemed abandoned in accordance with section 1 and all other properties. The county will follow the same delinquent tax process in statute with only two differences: the shorter redemption period and shorter notice of the proposed auction date. Finally, this bill becomes effective on July 1.

While several states have an accelerated process for bank foreclosures similar to the process adopted by the Legislature in 2013, a few states also have an accelerated process for tax sales when the property is deemed abandoned. Assembly Bill 79 provides enabling legislation and the necessary tools local governments can use for the purpose of facilitating the return of vacant, abandoned and tax delinquent properties to productive use and revitalizing our communities.

SENATOR KIECKHEFER:

In section 1, subsection 4, the property owner is able to submit a written objection to the determination of abandonment. Is the property owner the only one who can object?

LISA LOGSDON (Deputy District Attorney, Clark County):

Yes, it must be the property owner.

SENATOR KIECKHEFER:

What if someone has left the Country for a year and entrusted someone else to care for the property?

MS. LOGSDON:

Typically, a property owner will designate a power of attorney in those situations. Someone else can object, but we need documentation of the owner's authorization.

SENATOR KIECKHEFER:

Section 1, subsection 6 lists some of the conditions which can be used to determine if property is abandoned. Is that copied from another section of NRS?

MS. LOGSDON:

Most of it mirrors the language in NRS 107.0795 which is the accelerated foreclosure process for banks.

SENATOR SEEVERS GANSERT:

Do you have an estimate of how many properties are in this position right now?

MR. ORTIZ:

As of January, we identified approximately 52 properties in unincorporated Clark County which could be deemed abandoned using the criteria in the bill.

SENATOR SEEVERS GANSERT:

How many are one-year delinquent on their taxes as opposed to two years?

MR. ORTIZ:

I do not have that information, but 52 properties are at least one-year delinquent and may be deemed abandoned and put up for auction.

CHAIR DONDERO LOOP:

In general, what is the condition of these homes, and are they a safety hazard within neighborhoods?

MR. ORTIZ:

There is a myriad of different conditions among these properties. Under the bill, they meet at least two of the conditions in section 1, subsection 6. Some of the conditions are: broken windows, doors smashed, stripped copper or

disconnected utilities. Some have minimal exterior damage other than broken windows or doors but are demolished inside. The property is abandoned and tax delinquent. If any of the conditions present imminent danger, we have a process to abate that if we need to.

SENATOR KIECKHEFER:

Under the bill, you are not allowed to go inside the property. How would you know it was bad inside?

MR. ORTIZ:

Code enforcement officers have the ability to go on property if they need to. If the door is open, they can take pictures through the doorway. If it is bank delinquent and a bank representative is present, they can authorize certain actions.

SENATOR KIECKHEFER:

I worry that only having to meet two of the conditions in subsection 6 is a thin standard. All it requires is looking like no one lives there and a couple of windows boarded up. That is not a high threshold.

MR. ORTIZ:

I would reiterate that the language was taken from NRS language governing accelerated bank foreclosures. Most importantly, these properties are delinquent in their taxes. First and foremost, that is the reason we are looking at them.

SENATOR SEEVERS GANSERT:

I agree the threshold is low. Some of the items in section 1, subsection 6 have a process attached to them, such as paragraph (g) or (h).

CHAIR DONDERO LOOP:

During the Great Recession, it was sometimes difficult to find who held the mortgage and getting the mortgage company involved and responsive to calls for property maintenance. Has that problem worked itself out?

MS. LOGSDON:

That has worked out. When it comes to paying taxes, you get the bank's attention quickly. Although it may be difficult to get the bank to maintain abandoned property, it takes notice when it receives delinquent tax bills.

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SENATOR SEEVERS GANSERT:

How long do taxes have to be delinquent before the process starts?

Ms. LOGSDON:

Taxes have to be unpaid for one whole year before the process in the bill would begin.

LISA GIANOLI (Washoe County):

We are here in support of A.B. 79. Right now, Washoe County does not need to use this provision, but it could be valuable tool in the future should we need it.

DAGNEY STAPLETON (Nevada Association of Counties):

We are also in support of this bill. This proposed policy change would create a tool all counties could use if they choose to address abandoned property for the betterment of their communities.

SENATOR SEEVERS GANSERT:

What if an owner has paid part but not all of a given year's taxes? What is the definition of delinquent? Does it include owners who paid all their taxes but owe a penalty because they are late?

Ms. LOGSDON:

That is possibly a technical question for the treasurer's office. From a legal perspective, if taxes are not paid in full by June 30, they are delinquent. The statute defines it by fiscal year.

SENATOR SEEVERS GANSERT:

If you are delinquent on your fourth quarterly payment, are you considered delinquent for the entire year, or is it a year from when you first fell in arrears?

Ms. LOGSDON:

I would have to check with the treasurer's office and get back to you.

SENATOR SEEVERS GANSERT:

The time period should start with the first delinquency.



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CHAIR DONDERO LOOP:

I will close the hearing on A.B. 79. This meeting is adjourned at 2:58 p.m.

RESPECTFULLY SUBMITTED:

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Barbara Williams,  
Committee Secretary

APPROVED BY:

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Senator Marilyn Dondero Loop, Chair

DATE: \_\_\_\_\_

EXHIBIT SUMMARY				
Bill	Exhibit / # of pages		Witness / Entity	Description
	A	1		Agenda
	B	5		Attendance Roster